

CITY OF EAU CLAIRE

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS For the Year Ended December 31, 2004

	<u>Risk Management</u>	<u>Central Equipment</u>	<u>Totals</u>
Operating revenues:			
Charges for services	\$ 1,371,151	\$ 571,060	\$ 1,942,211
Rental of equipment	-	1,953,050	1,953,050
Total charges for services	<u>1,371,151</u>	<u>2,524,110</u>	<u>3,895,261</u>
Other:			
Repayment of insurance claims	88,644	-	88,644
Building rental	-	174,549	174,549
Miscellaneous	-	11,390	11,390
Total operating revenues	<u>1,459,795</u>	<u>2,710,049</u>	<u>4,169,844</u>
Operating expenses:			
Personal services	119,753	561,258	681,011
Contractual services	26,557	359,322	385,879
Supplies and materials	2,448	571,834	574,282
Utilities	1,418	140,589	142,007
Depreciation	-	1,212,199	1,212,199
Claims	1,139,352	-	1,139,352
Total operating expenses	<u>1,289,528</u>	<u>2,845,202</u>	<u>4,134,730</u>
Operating income (loss)	<u>170,267</u>	<u>(135,153)</u>	<u>35,114</u>
Non-operating revenues (expenses):			
Investment income	72,645	-	72,645
Net loss on disposal of capital assets	-	(22,005)	(22,005)
Total non-operating revenues (expenses)	<u>72,645</u>	<u>(22,005)</u>	<u>50,640</u>
Income (loss) before transfers	242,912	(157,158)	85,754
Transfers out	<u>(395,600)</u>	<u>-</u>	<u>(395,600)</u>
Change in net assets	(152,688)	(157,158)	(309,846)
Total net assets - beginning	<u>6,973,857</u>	<u>18,100,433</u>	<u>25,074,290</u>
Total net assets - ending	<u>\$ 6,821,169</u>	<u>\$ 17,943,275</u>	<u>\$ 24,764,444</u>